

**K.S.A. 79-1462**

**Same; refusal to give evidence; penalty.** If any person required by the County Appraiser to give evidence as to any property, real or personal, refuses to be sworn or affirmed, or if having been sworn or affirmed, refuses to answer the questions or answers falsely or refuses to produce the records or documents touching the subject of inquiry, such person, upon conviction thereof, shall be fined in any sum not more than \$500 not less than \$10, or imprisoned in the county jail not exceeding six months, or both.